



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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Comptroller

Internal Audit Section

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November 16, 2012

FILE COPY

Becky J. Hatter, President / (CEO)
Big Brothers Big Sisters of Eastern Missouri
501 N. Grand Blvd Suite 200
St. Louis, MO 63103

RE: Community Development Block Grant (CDBG) (Project #2013-CDA08)

Dear Ms. Hatter:

Enclosed is a report of the fiscal monitoring review of the Big Brothers Big Sisters of Eastern Missouri, a not-for-profit organization, CDBG Program, for the period January 1, 2012, through July 31, 2012. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of Big Brothers Big Sisters. Fieldwork was completed on September 25, 2012.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis, Community Development Administration (CDA) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 657-3490.

Respectfully,

Dr. Kenneth M. Stone, CPA, CGMA
Internal Audit Executive

Enclosure

cc: Jill Claybour, Acting Executive Director, CDA
Lorna Alexander, Special Assistant for Development, CDA



CITY OF ST. LOUIS

**COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**

**BIG BROTHERS BIG SISTERS OF EASTERN MISSOURI
CONTRACT #12-11-94
CFDA #14.218**

FISCAL MONITORING REVIEW

JANUARY 1, 2012 THROUGH JULY 31, 2012

PROJECT #2013-CDA08

DATE ISSUED: NOVEMBER 16, 2012

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)
BIG BROTHERS BIG SISTERS OF EASTERN MISSOURI
FISCAL MONITORING REVIEW
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INTRODUCTION

Background

Contract Name: Big Brothers Big Sisters of Eastern Missouri.

Contract Number: 12-11-94

Contract Period: January 1, 2012 through December 31, 2012

CFDA Number: 14.218

Contract Amount: \$67,000.00

The contract provided Community Development Block Grant (CDBG) fund to Big Brothers Big Sisters of Eastern Missouri (Agency) to deliver a long lasting mentoring relationship to young persons living in the City of St. Louis.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local Community Development Administration (CDA) requirements for the period January 1, 2012, through July 31, 2012, and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by CDA. Evidence was tested supporting the reports the Agency submitted to CDA and other procedures were performed as considered necessary. Fieldwork was completed on September 25, 2012.

Exit Conference

The Agency was offered the opportunity for an exit conference on November 15, 2012, but the Agency declined.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not comply with federal, state and local CDA requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2012-CDA14 issued January 5, 2012, noted one observation.

- Agency did not submit monthly financial report (**Resolved**)

A-133 Status

According to a letter received from the Agency dated September 14, 2012, the Agency did not expend \$500,000 or more in federal funds in its fiscal year ended December 31, 2011, and was not required to have an A-133 audit.

Summary of Current Observations

There were no observations.